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TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1937

No. 349

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

SELLAR BULLARD, AS EXECUTOR UNDER THE LAST WILL AND TESTAMENT OF CLARA R. SMITH, DECEASED

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT

PETITION FOR CERTIORARI FILED AUGUST 25, 1937
CERTIORARI GRANTED OCTOBER 11, 1937

IN THE

United States Circuit Court of Appeals
For the Seventh Circuit

No. 6120

SELLAR BULLARD, AS EXECUTOR UNDER THE LAST WILL AND TESTAMENT OF CLARA R. SMITH, DECEASED,

Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Counsel for Petitioner:
MR. SAMUEL S. HOLMES,
MR. LORENTZ B. KNOUFF,

Counsel for Respondent:
MR. ROBERT H. JACKSON,
MR. SEWALL KEY,

Petition for Review of Decision of the United States Board of Tax Appeals.

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